



Trustee remuneration and expenses policy

Outcome statement

Remuneration, reimbursement of expenses to trustees and sensitive board expenditure is fair, reasonable and transparent.

Scoping

The board exercises its right to set the amount that the chair and other board members are reimbursed for attendance at board meetings. These honoraria cover the expense of attending board meetings and are not payment for work undertaken.

The principal, as a member of the board, is entitled to the same payment as all other trustees except the chair.

Any other payments or reimbursements are at the discretion of the board.

Expectations and limitations

Currently at Korakonui School:

- the chair receives \$75 per board meeting
- elected board members receive \$55 per board meeting
- there is no payment for working group/committee meetings
- attendance fees are non-taxable within the agreed non-taxable amounts of \$605 annually for trustees and \$825 for the chair (*The IRD has provided for this payment to be tax-free to a level of \$605 per annum for members and \$825 per annum for the chair, in recognition that these fees cover the expense of attending meetings. See <http://www.ird.govt.nz/payroll-employers/make-deductions/staff-benefits/special-benefits/emp-deductions-benefits-special-honoraria.html> section "payments to school trustees" for further information.*)
- costs associated with attendance at professional development sessions may be met by the board but prior approval must be sought. Should this professional development require travel overseas, then the [Funding Overseas Travel Using Crown Funding Checklist](#) must be completed and included in the audited accounts for that financial year.
- all other trustee reimbursements are at the discretion of the board and must be approved prior to any spending occurring unless they fall under the categories under the "Sensitive Expenditure" below:

SENSITIVE EXPENDITURE:

From time to time the board might need to recognise and acknowledge community members, staff or others in a timely manner. This will not exceed \$150 per acknowledgement and must be approved by the Chair.

Gifts

- Leaving gifts and any gifts larger than \$150 will be recorded in the minutes of the board meeting.
- Gifts given in recognition of employment or services rendered by employees (including payments made when employees retire) must receive approval from the Secretary for Education, as outlined in the Financial Information Handbook for Schools, page 12.
- It may be appropriate for a teacher to accept a small gift (eg from the parents of a student). A cash gift to a teacher by the parents of a student is inappropriate. All gifts valued over \$100 given and received by school employees and Board are recorded in the Korakonui Gift Register.

Koha:

The board recognises that koha is the cultural act of repaying obligation or contributing by gifting (koha). We acknowledge that koha can be in the form of food, money or other resources. Koha given will be appropriate to the circumstance and setting and is accepted by the board as culturally responsive practice. There is no obligation for staff to accept koha in return but acknowledge that this may sometimes be the respectful thing to do.

Procedures/supporting documentation

School reimbursement claim form

[Crown funding overseas travel checklist](#)



[Korakonui Gift Register](#)

[Chair Role Description Policy](#)

Monitoring

Annual Budget

Compliance

[Income Tax Act 2007](#)

[IRD Honoraria payments to school trustees](#)

Reviewed: Feb 2018

Next review: Aug 2021
